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From:

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To:

Cc:

Subject: RE: PPA

I have not seen us assess the 4971(b) tax against a multi. However, I think the answer would be that the tax for years prior to the PPA (2007 and earlier years) would still be owed for plans that certify they are in critical status for 2008. A critical status plan has no excise for the taxable year (2008) it is in critical status under 4971(g)(1).